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LOCAL GOVERNMENT. *On the DISTRIBUTION of the LICENSES PROPOSED to be TRANSFERRED in AID of LOCAL EXPENDITURE.* By  
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[Read before Section F of the British Association, at their Meeting at Bath,  
in September, 1888.]

THE great differences which exist between the condition and habits of the population in different districts of this country have often been the subject of statistical inquiry, which may supply materials for much interesting study to those who desire to trace out the reasons on which these differences are grounded. And as the papers laid before Parliament in illustration of the changes intended to be made in our system of local taxation provide the means for carrying such an investigation somewhat further than has hitherto been the case, I purpose now to employ them for this purpose.

The increasing complexity of modern social life, the growth of the population in some districts, the migration from others, alike, though in different ways, impose an increased load on the administrator who seeks to provide that in the one case the density of the mass of the people shall not render it impossible to supply them with some of the first requirements of healthy life—such as pure air and pure water—or in the other case that the smallness of the number, and the extent of the surface over which that scanty population is scattered, shall not hinder the provision of the educational and other social advantages which the requirements of civilisation demand.

But we can only hint at these and many other administrative questions of the first importance; our study on the present occasion will be to trace, so far as is possible, some points in the incidence of local taxation from the yield of which the administrator is to provide the funds out of which a considerable part of the expenses of local administration are to be met.

It has been said with respect to the questions of taxation that one of the chief difficulties encountered is to know what limits to set to such an inquiry. We shall find this is also the case on the present occasion. Although the investigation I propose to make is strictly bounded by the memorandum prepared by the Local Government Board dated 21st June, 1888, which contains the particulars of the license duties dealt with by the Local Government Bill of that year, and hence appears, at first sight, strictly hedged in by limits of the most rigid description, yet we shall find

many subsidiary points opening out from it which we shall have to leave untouched, and which may form the subject of further investigations by other explorers. It will be interesting to trace, so far as we can, the different incidence of the same form of local taxation when levied in different districts of the country.

The return before us gives the amounts received from the license duties named, both for the municipal boroughs on which it was originally proposed to confer separate local councils, and for the counties in which these boroughs were situated. It is proposed in this paper to inquire into the information supplied by this statement as to the working of these license duties in the boroughs mentioned, and to ascertain how far they may be taken as indicating the incidence of a particular tax in a specific locality. For this purpose the information supplied by the returns affecting the boroughs has been employed rather than that concerning the counties, as it appeared more possible to localise the statement in the one case than in the other.

The boroughs dealt with were forty-nine in number. London was not included among them. They are described in the memorandum prefixed to the returns as each municipal borough of England with a population exceeding 50,000 at the last census, and the following counties of cities, viz., York, Exeter, Lincoln, Chester, Gloucester, Worcester, and Canterbury. All, with the exception of four, namely Canterbury, Gloucester, Lincoln, and Worcester, had populations exceeding 50,000 in number at the time the census of 1881 was taken. This point, the fact that the population exceeded a certain limit in 1881, was the one common link between them. In all other respects, in the number of the population in each place, and in wealth, so far as wealth is indicated by the assessable value for rating purposes, they are as differently circumstanced almost as it is possible for places situated in the same country to be. Liverpool had in 1881 a population of 552,508, and an assessable value in 1885-86 of 3,168,559*l*. Canterbury a population of 21,704, and an assessable value of 78,940*l*. These are the highest and the lowest figures on the list. In respect of the proportion of the amounts raised by the licenses to the population the differences are as marked.

The form in which the returns prepared by the Local Government Board is arranged renders it an easy task to separate the revenues raised by the licenses in any way that may be desired. In the tables which follow, the proceeds of the publican's and all other licenses for the retailing of beer (including cider), spirits, wine, and sweets (including occasional licenses), together with those on dealers in beer, spirits, wine, and sweets, and refreshment house keepers (including additional retail licenses to beer

and spirit dealers), have been brought together in one total, and the proceeds of the licenses on carriages, armorial bearings, male servants, and dog licenses, licenses to kill game (including game-keepers' licenses), and to carry guns, have been brought out in another total. It may roughly be considered, though of course this must be taken as a very rough guide indeed, and with a great deal of reservation, that the first description of licenses, which we will term publican's licenses, represent a different class of expenditure, and fall on a different class of persons than the second description of licenses, which we will term carriage licenses, and that the one description rather indicates the expenditure of the working classes, and the other of the wealthier classes.

The license duties paid by game dealers, tobacco dealers, appraisers, auctioneers, house agents, pawnbrokers, and plate dealers, have not been dealt with in this paper, as it did not appear to be possible to apportion their incidence between either of the two classes on whom it may be assumed that the weight of the other two description of duties fall.

This endeavour to apportion the duties must, as stated previously, be received with very considerable reservation. Though some carriages are kept for pleasure, many, perhaps the majority, in remote districts are kept for purposes which are practically purposes of business. The Chancellor of the Exchequer endeavoured to recognise this difference in his proposed tax on horses, though it may well be contended that many of those stated to be pleasure horses are really only kept for use. Some licenses are however more certainly taxes on luxuries, but it is doubtful whether the information before us enables the observer to carry the distinction very far in endeavouring to ascertain whether the incidence of the one tax is more or less severe than that of the other. But though this may not be possible to do very distinctly, there is one point which an examination of the results of these taxes shows clearly, namely, that the incidence of the same tax appears to work out in a very different manner in different localities. Part of this difference probably arises from the fact that all the licenses taken out in a particular town do not refer so much to the inhabitants of the town itself as to the inhabitants of the neighbouring district. Hence one town may appear to have more than its share, especially of what for want of a better term we have spoken of as carriage licenses, while neighbouring places are in a deficiency. A town, for instance, may be situated as Bolton is, at a considerable distance from the boundaries of its county. Bolton probably has few inhabitants who are not interested in the local occupations; nor may it have round it a district inhabited by wealthy people who resort to it for the purpose of taking out licenses for carriages or armorial

bearings, but do not live in the town itself. Birkenhead, on the other hand, though situated in Cheshire, contains many wealthy families who draw their resources from Liverpool and Lancashire.

Circumstances of this description may account for part of the differences in the yield of the license duties shown by the tables appended to this paper, but they do not appear to be in any way sufficient to account for them all. In no less than six of the places mentioned the revenue derived from the publican's licenses is smaller than that derived from the carriage licenses. These six places are named below, with the amounts of the licenses:—

	Publican's, &c., Licenses.	Carriage, &c., Licenses.	Carriage Licenses more than Publican's.
	£	£	£
Chester (county of city) .....	3,488	4,306	818
Ipswich .....	3,265	3,678	413
Lincoln (county of city) .....	2,751	3,350	599
Northampton .....	3,230	4,257	1,027
Worcester (county of city) .....	3,950	4,529	579
York (county of city) .....	4,126	5,633	1,507

While these places are all circumstanced alike in this point, in other respects the condition of their inhabitants appears in some cases to be very dissimilar. Four out of the six are cathedral cities, but of these Chester has a very large proportion of poor in the population, and Lincoln a considerable artisan population, and no one would have expected to find that Northampton is a place which the carriage licenses produce a larger amount than the publican's licenses. If we compare the proportion per cent. of the revenue raised by publican's licenses to the assessable value of the places, we shall find that in all these places the charge is fairly high.

There it is at—

*Proportion per Cent. of the Publican's Licenses to Assessable Value.*

	Per cent.		Per cent.
Chester .....	2'4	Northampton .....	2'2
Ipswich .....	2'0	Worcester .....	2'5
Lincoln .....	2'3	York .....	2'1

The proportion borne by these same licenses to the population is also interesting.

*Proportion of the Publican's Licenses for every 100 of Population.*

	£	s.		£	s.
Chester .....	8	6	Northampton .....	5	12
Ipswich .....	6	10	Worcester .....	9	14
Lincoln .....	7	8	York .....	6	16

The difference between the amount of the contribution in proportion of the population is thus shown to be much greater than in proportion to the assessable value.

We will now examine the yield of the carriage licenses on the same principle.

*Proportion per Cent. of the Carriage Licenses to Assessable Value.*

	Per cent.		Per cent.
Chester .....	2'9	Northampton .....	2'8
Ipswich .....	2'2	Worcester .....	2'9
Lincoln .....	2'8	York .....	2'9

The variations in these cases is not large. The proportion to the population is as follows:—

*Proportion of the Carriage Licenses for every 100 of the Population.*

	£ s.		£ s.
Chester .....	10 10	Northampton .....	7 10
Ipswich .....	7 6	Worcester .....	11 4
Lincoln .....	8 18	York .....	9 6

Here again the proportion in relation to population varies more between the different places named than in the case of the proportion to the assessable value.

The tables which accompany this paper have been constructed on the following plan:—

Table I contains the assessable value of the district in which the place is situated, the amounts received from the publican's licenses and the carriage, &c., licenses, and the proportion of them to the assessable value. West Ham is not included, as the assessable value could not be traced in that instance.

In Table II the amounts from these licenses are compared with the population, and the proportion given for each 100 of the population given in the census of 1881.

In Tables III, IV, V, and VI these amounts are arranged in a different manner. The municipal borough in which the proportion is highest is placed at the head of each table.

Table III gives the proportion raised by the publican's licenses for each 100 of the population.

Table IV compares the same licenses with the assessable value.

Table V gives the proportions raised by the carriage licenses for each 100 of the population.

Table VI compares the same licenses with the assessable value.

Table VII gives the full particulars of the yield of the licenses, and the numbers of the population in 1881, and shows whether the license duties for wine, &c., exceed or not the other license duties under notice.

At almost all the places mentioned it will be observed that the incidence of the tax varies very greatly. The inference to be drawn apparently is that a more careful statistical inquiry as to the incidence of taxation is desirable, with a view of ascertaining how far this can be arranged in a manner which would render it more equable.

TABLE I.

1	2	3	4	5	6
Name of Municipal Borough.	Assessable Value of the District, 1885-86.	Publican's and all other Licenses for Retailing of Beer (including Cider, Spirits, Wine, and Sweets; Dealers in Beer, Spirits, Wine, and Sweets, and Refreshment Housekeepers (including additional Retail Licenses to Beer and Spirit Dealers)	Proportion of Licenses, &c., (Col. 3) to Assessable Value (Col. 2).	Armorial Bearings, Male Servants, and Dog Licenses, &c., to Kill Game (including Gamekeepers' Licenses), and to Carry Guns.	Proportion of Armorial Bearings, &c., (Col. 5), to Assessable Value (Col. 2).
	£	£	Per cent.	£	Per cent.
Bath .....	264,235	4,031	1·5	3,362	1·3
Birkenhead .....	450,392	5,027	1·1	2,021	0·5
Birmingham .....	1,569,112	33,146	2·1	11,281	0·7
Blackburn .....	366,143	7,626	2·1	2,031	0·5
Bolton .....	382,550	5,373	1·4	3,525	0·9
Bradford .....	925,360	9,625	1·0	4,944	0·5
Brighton .....	670,520	10,173	1·5	7,167	1·1
Bristol (county of city) .....	919,401	15,596	1·7	9,720	1·1
Barnley .....	203,715	2,803	1·3	1,685	0·8
Bury .....	215,256	2,750	1·3	1,221	0·5
Canterbury (county of city) .....	78,940	2,269	2·9	1,289	1·6
Chester .....	147,102	3,488	2·4	4,306	2·9
Croydon .....	519,024	5,101	1·0	4,662	0·9
Derby .....	293,295	6,730	2·3	4,799	1·6
Exeter (county of city) .....	186,217	3,399	1·8	1,600	0·8
Gateshead .....	222,425	3,254	1·5	864	0·4
Gloucester (county of city) .....	122,628	3,074	2·5	2,602	2·1
Halifax .....	297,156	3,637	1·2	1,885	0·6
Huddersfield .....	334,216	4,598	1·4	3,271	0·9
Isoswich .....	162,828	3,265	2·0	3,678	2·2
Kingston-upon-Hull (co. of town) .....	569,134	9,915	1·7	5,224	0·9
Leeds .....	1,087,283	12,809	1·2	9,225	0·8
Leicester .....	403,014	8,165	2·0	2,998	0·7
Lincoln (county of city) .....	119,259	2,751	2·3	3,350	2·8
Liverpool .....	3,168,559	57,299	1·8	15,173	0·5
Manchester .....	2,411,509	26,211	1·1	12,165	0·5
Middlesborough .....	207,856	2,717	1·3	1,074	0·5
Newcastle-on-Tyne (county of city) .....	792,201	13,533	1·7	6,587	0·8
Northampton .....	148,915	3,230	2·2	4,257	2·8
Norwich (county of city) .....	231,736	8,674	3·7	6,636	2·9
Nottingham (county of town) ...	774,000	14,682	1·9	7,393	0·9
Oldham .....	564,026	6,340	1·1	2,601	0·5
Plymouth .....	216,045	4,749	2·2	4,306	2·0
Portsmouth .....	515,304	9,477	1·8	4,025	0·8
Preston .....	314,312	6,826	2·2	3,196	1·0
Rochdale .....	237,363	4,251	1·8	1,749	0·7
Salford .....	736,470	6,671	0·9	1,511	0·2
Sheffield .....	964,050	17,442	1·8	8,650	0·9
South Shields .....	194,250	4,278	2·2	684	0·3
Southampton (county of town) ...	229,466	5,865	2·6	1,982	0·8
St. Helen's .....	247,483	3,748	1·5	1,560	0·6
Stockport .....	194,248	4,002	2·0	1,892	0·9
Sunderland .....	414,404	7,429	1·8	2,701	0·6
Walsall .....	128,377	4,138	3·2	1,456	1·1
West Bromwich .....	149,071	2,844	1·9	987	0·6
Wolverhampton .....	217,709	5,625	2·6	3,239	1·5
Worcester (county of city) .....	156,116	3,950	2·5	4,529	2·9
York .....	196,490	4,126	2·1	5,633	2·9



TABLE II.

Name of Municipal Borough.	Amount Contributed by Publicans' and all other Licenses for Retailing of Beer, Spirits, Wine, &c ; Dealers in Spirits, Wine, &c. ; Refreshment Housekeepers, for every 100 of Population.		Amount Contributed by Carriage Licenses, Armorial Bearings, Male Servants, Dog Licenses, Licenses to Kill Game and to Carry Guns, for every 100 of Population.	
	£	s.	£	s.
Bath .....	7	8	6	4
Birkenhead .....	6	—	2	8
Birmingham .....	8	4	2	16
Blackburn .....	7	12	2	—
Bolton .....	5	2	3	6
Bradford .....	5	6	2	14
Brighton .....	8	—	5	12
Bristol (county of city) .....	7	10	4	14
Burnley .....	4	8	2	14
Bury .....	5	8	2	8
Canterbury (county of city) .....	10	12	5	18
Chester .....	8	6	10	10
Croydon .....	6	10	5	18
Derby .....	8	12	6	4
Exeter (county of city) .....	7	4	3	8
Gateshead .....	4	18	1	6
Gloucester (county of city) .....	8	10	7	2
Halifax .....	4	18	2	12
Huddersfield .....	5	6	3	16
Ipswich .....	6	10	7	6
Kingston-upon-Hull (county of town) .....	6	2	3	4
Leeds .....	4	2	3	—
Leicester .....	6	14	2	8
Lincoln (county of city) .....	7	8	8	18
Liverpool .....	10	6	2	14
Manchester .....	6	12	3	2
Middlesborough .....	3	14	1	10
Newcastle-on-Tyne (county of city) .....	9	6	4	10
Northampton .....	5	12	7	10
Norwich (county of city) .....	10	—	7	10
Nottingham (county of town) .....	13	—	6	12
Oldham .....	4	2	1	14
Plymouth .....	6	4	5	14
Portsmouth .....	7	8	3	2
Preston .....	7	4	3	8
Rochdale .....	6	2	2	10
Salford .....	3	16	—	16
Sheffield .....	6	2	3	—
South Shields .....	7	8	—	2
Southampton (county of town) .....	9	14	3	6
St. Helens .....	6	8	2	12
Stockport .....	6	14	3	4
Sunderland .....	5	18	2	2
Walsall .....	6	18	2	6
West Bromwich .....	5	—	1	14
„ Ham .....	4	—	1	14
Wolverhampton .....	3	8	1	18
Worcester (county of city) .....	9	14	11	4
York (county of city) .....	6	16	9	6



TABLE III.

Name of Municipal Borough.	Amount Contributed by Publican's and all other Licenses for Retailing of Beer, Spirits, Wine, &c.; Dealers in Spirits, Wine, &c.; Refreshment Housekeepers, for every 100 of Population.		Maximum = 100.
	£	s.	
Nottingham (county of town) .....	13	—	100
Canterbury (county of city).....	10	12	82
Liverpool .....	10	6	79
Norwich (county of city).....	10	—	77
Southampton (county of town) .....	9	14	74
Worcester (county of city) .....	9	14	74
Newcastle .....	9	6	72
Derby .....	8	12	66
Gloucester (county of city) .....	8	10	65
Chester .....	8	6	64
Birmingham .....	8	4	63
Brighton .....	8	—	61
Blackburn .....	7	12	59
Bristol (county of city) .....	7	10	58
Bath .....	7	8	57
Lincoln (county of city) .....	7	8	57
Portsmouth .....	7	8	57
South Shields.....	7	8	57
Exeter (county of city) .....	7	4	56
Preston .....	7	4	56
Walsall .....	6	18	53
York (county of city) .....	6	16	52
Leicester.....	6	14	51
Stockport .....	6	14	51
Manchester .....	6	12	51
Croydon .....	6	10	50
Ipswich .....	6	10	50
St. Helen's .....	6	8	49
Plymouth .....	6	4	48
Kingston-upon-Hull (county of town)	6	2	47
Rochdale .....	6	2	47
Sheffield .....	6	2	47
Birkenhead.....	6	—	46
Sunderland .....	5	18	45
Northampton .....	5	12	43
Bury .....	5	8	42
Bradford.....	5	6	41
Huddersfield .....	5	6	41
Bolton.....	5	2	39
West Bromwich .....	5	—	38
Gateshead .....	4	18	38
Halifax .....	4	18	38
Burnley .....	4	8	34
Leeds .....	4	2	32
Oldham .....	4	2	32
West Ham .....	4	—	31
Salford .....	3	16	29
Middlesborough.....	3	14	28
Wolverhampton.....	3	8	26

TABLE IV.

Name of Municipal Borough.	Proportion of Publican's and all other Licenses for Retailing of Beer, Wine, &c., Dealers in Beer, Spirits, &c., to Assessable Value of District (1885-86).	Maximum = 100.
	Per cent.	
Norwich (county of city).....	3·7	100
Walsall .....	3·2	86
Canterbury (county of city) .....	2·9	78
Southampton (county of town) .....	2·6	70
Wolverhampton.....	2·6	70
Gloucester (county of city).....	2·5	68
Worcester       ".....	2·5	68
Chester         ".....	2·4	65
Derby .....	2·3	62
Lincoln (county of city) .....	2·3	62
Northampton .....	2·2	59
Plymouth .....	2·2	59
Preston .....	2·2	59
South Shields.....	2·2	59
Birmingham .....	2·1	57
Blackburn .....	2·1	57
York (county of city) .....	2·1	57
Ipswich .....	2·0	54
Leicester.....	2·0	54
Stockport .....	2·0	54
Nottingham (county of town).....	1·9	51
West Bromwich.....	1·9	51
Exeter (county of city) .....	1·8	49
Liverpool .....	1·8	49
Portsmouth .....	1·8	49
Rochdale.....	1·8	49
Sheffield .....	1·8	49
Sunderland.....	1·8	49
Bristol (county of city) .....	1·7	46
Kingston-upon-Hull (county of town) .....	1·7	46
Newcastle-on-Tyne (county of city) ....	1·7	46
Bath .....	1·5	41
Brighton .....	1·5	41
Gateshead .....	1·5	41
St. Helen's .....	1·5	41
Bolton .....	1·4	38
Huddersfield .....	1·4	38
Burnley .....	1·3	35
Bury .....	1·3	35
Middlesborough.....	1·3	35
Halifax .....	1·2	32
Leeds .....	1·2	32
Birkenhead.....	1·1	30
Manchester.....	1·1	30
Oldham .....	1·1	30
Bradford.....	1·0	27
Croydon .....	1·0	27
Salford .....	0·9	24

TABLE V.

Name of Municipal Borough.	Amount Contributed by Carriage Licenses, Armorial Bearings, Male Servants, Dog Licenses, Licences to Kill Game and to Carry Guns, for 100 of Population.		Maximum = 100.
	£	s.	
Worcester (county of city) .....	11	4	100
Chester " .....	10	10	94
York " .....	9	6	85
Lincoln " .....	8	18	80
Northampton .....	7	10	67
Norwich (county of city) .....	7	10	67
Ipswich .....	7	6	65
Gloucester (county of city) .....	7	2	63
Nottingham (county of town) .....	6	12	59
Bath .....	6	4	55
Derby .....	6	4	55
Canterbury (county of city) .....	5	18	53
Croydon .....	5	18	53
Plymouth .....	5	14	51
Brighton .....	5	12	50
Bristol (county of city) .....	4	14	42
Newcastle-on-Tyne (county of city) ....	4	10	40
Huddersfield .....	3	16	34
Exeter (county of city) .....	3	8	30
Preston .....	3	8	30
Bolton .....	3	6	29
Southampton (county of town) .....	3	6	29
Kingston-upon-Hull (county of town) ..	3	4	28
Stockport .....	3	4	28
Manchester .....	3	2	27
Portsmouth .....	3	2	27
Leeds .....	3	—	27
Sheffield .....	3	—	27
Birmingham .....	2	16	25
Bradford .....	2	14	24
Burnley .....	2	14	24
Liverpool .....	2	14	24
Halifax .....	2	12	23
St. Helen's .....	2	12	23
Rochdale .....	2	10	22
Birkenhead .....	2	8	21
Bury .....	2	8	21
Leicester .....	2	8	21
Walsall .....	2	6	20
Sunderland .....	2	2	19
Blackburn .....	2	—	18
Wolverhampton .....	1	18	17
Oldham .....	1	14	15
West Bromwich .....	1	14	15
" Ham .....	1	14	15
Middlesborough .....	1	10	13
Gateshead .....	1	6	11
Salford .....	—	16	7
South Shields .....	—	2	2

TABLE VI.

Name of Municipal Borough.	Proportion of Carriage Licenses, Armorial Bearings, Male Servants, and Dog Licenses, Licenses to Kill Game and to Carry Guns, to Assessable Value of District (1885-86).	Maximum — 100.
	Per cent.	
Chester (county of city) .....	2·9	100
Norwich „ .....	2·9	100
Worcester „ .....	2·9	100
York „ .....	2·9	100
Lincoln „ .....	2·8	97
Northampton .....	2·8	97
Ipswich .....	2·2	78
Gloucester (county of city) .....	2·1	78
Plymouth .....	2·0	69
Canterbury (county of city) .....	1·6	55
Derby .....	1·6	55
Wolverhampton.....	1·5	52
Bath .....	1·3	45
Brighton.....	1·1	38
Bristol (county of city) .....	1·1	38
Walsall .....	1·1	38
Preston .....	1·0	34
Bolton.....	0·9	31
Croydon .....	0·9	31
Huddersfield .....	0·9	31
Kingston-upon-Hull (county of town) ..	0·9	31
Nottingham (county of town) .....	0·9	31
Sheffield .....	0·9	31
Stockport .....	0·9	31
Burnley .....	0·8	28
Exeter .....	0·8	28
Leeds .....	0·8	28
Newcastle-upon-Tyne (county of city)	0·8	28
Portsmouth .....	0·8	28
Southampton (county of town) .....	0·8	28
Birmingham .....	0·7	24
Leicester.....	0·7	24
Rochdale.....	0·7	24
Halifax .....	0·6	21
St. Helen's.....	0·6	21
Sunderland.....	0·6	21
West Bromwich.....	0·6	21
Birkenhead.....	0·5	17
Blackburn .....	0·5	17
Bradford.....	0·5	17
Bury .....	0·5	17
Liverpool .....	0·5	17
Manchester.....	0·5	17
Middlesborough.....	0·5	17
Oldham .....	0·5	17
Gateshead .....	0·4	14
South Shields.....	0·3	10
Salford .....	0·2	7

TABLE VII.

Name of Municipal Borough.	2	3	4	5
	Publican's and all other Licenses for the Retailing of Beer (including Cider), Spirits, Wine, and Sweets.	Dealers in Beer, Spirits, Wine, and Sweets, and Refreshment Housekeepers (including Additional Retail Licenses to Beer and Spirit Dealers).	Total, Cols. 2 and 3.	Carriages.
	£	£	£	£
Bath .....	3,492	539	4,031	1,174
Birkenhead .....	4,465	562	5,027	670
Birmingham .....	30,108	3,038	33,146	4,501
Blackburn .....	7,169	457	7,626	703
Bolton .....	5,089	284	5,373	1,452
Bradford .....	8,590	1,035	9,625	2,132
Brighton .....	8,463	1,710	10,173	3,042
Bristol (county of city) .....	11,757	3,839	15,596	4,433
Burnley .....	2,510	293	2,803	524
Bury .....	2,487	263	2,750	368
Canterbury (county of city) .....	2,034	235	2,269	475
Chester (county of city) .....	3,124	364	3,488	1,729
Croydon .....	3,870	1,231	5,101	1,775
Derby .....	6,315	415	6,730	1,990
Exeter (county of city) .....	2,958	441	3,399	683
Gateshead .....	3,102	152	3,254	187
Gloucester (county of city) .....	2,627	447	3,074	934
Halifax .....	3,158	479	3,637	740
Huddersfield .....	4,201	397	4,598	1,442
Ipswich .....	2,761	504	3,265	1,579
Kingston-upon-Hull (county of town) .....	8,709	1,206	9,915	2,262
Leeds .....	11,288	1,521	12,809	4,207
Leicester .....	7,339	826	8,165	1,344
Lincoln (county of city) .....	2,487	264	2,751	1,339
Liverpool .....	52,264	5,035	57,299	6,511
Manchester .....	22,432	3,779	26,211	5,825
Middlesborough .....	2,375	342	2,717	225
Newcastle-on-Tyne (county of city) .....	12,042	1,491	13,533	2,102
Northampton .....	2,675	555	3,230	1,742
Norwich (county of city) .....	8,132	542	8,674	2,859
Nottingham (county of town) .....	13,501	1,181	14,682	2,864
Oldham .....	5,866	474	6,340	1,055
Plymouth .....	4,085	664	4,749	2,071
Portsmouth .....	7,902	1,575	9,477	1,598
Preston .....	6,338	488	6,826	1,204
Rochdale .....	3,852	399	4,251	792
Salford .....	6,178	493	6,671	428
Sheffield .....	16,030	1,412	17,442	3,482
South Shields .....	3,978	300	4,278	161
Southampton (county of town) .....	4,972	893	5,865	702
St. Helen's .....	3,608	140	3,748	578
Stockport .....	3,759	243	4,002	747
Sunderland .....	6,867	562	7,429	963
Walsall .....	3,796	342	4,138	586
West Bromwich .....	2,642	202	2,844	447
"    Ham .....	4,903	335	5,238	569
Wolverhampton .....	5,306	319	5,625	1,292
Worcester (county of city) .....	3,481	469	3,950	1,847
York (    "    ) .....	3,519	607	4,126	2,238

TABLE VII.

6	7	8	9		10	11	12
Armorial Bearings, Male Servants, and Dog Licenses.	Licenses to Kill Game (including Gamekeeper's Licenses), and to Carry Guns.	Total, Cols. 5, 6, and 7.	Col. 4 More or Less than Col. 8.		Population (Census 1881).	Proportion of Col. 4 to Population, Col. 10.	Proportion of Col. 8 to Population, Col. 10.
			More.	Less.			
£	£	£	£	£		Per cent.	Per cent.
1,787	401	3,362	669		53,785	7·4	6·2
1,214	137	2,021	3,006		84,006	6·0	2·4
5,261	1,519	11,281	21,865		400,774	8·2	2·8
1,100	228	2,031	5,595		100,620	7·6	2·0
1,767	306	3,525	1,848		105,965	5·1	3·3
2,204	608	4,944	4,681		180,459	5·3	2·7
3,473	652	7,167	3,006		128,440	8·0	5·6
4 340	947	9,720	5,876		206,874	7·5	4·7
942	219	1,685	1,118		63,638	4·4	2·7
756	97	1,221	1,529		50,178	5·4	2·4
586	228	1,289	980		21,704	10·6	5·9
2,008	569	4,306		818	40,972	8·3	10·5
2,525	362	4,662	439		78,953	6·5	5·9
1,997	812	4,799	1,931		77,636	8·6	6·2
654	263	1,600	1,799		47,154	7·2	3·4
596	81	864	2,390		65,803	4·9	1·3
989	679	2,602	472		36,521	8·5	7·1
1,022	123	1,885	1,752		73,630	4·9	2·6
1,356	473	3,271	1,327		87,157	5·3	3·8
1,429	670	3,678		413	50,546	6·5	7·3
2,131	831	5,224	4,691		162,194	6·1	3·2
4,226	792	9,225	3,584		309,119	4·1	3·0
1,441	213	2,998	5,167		122,376	6·7	2·4
1,082	929	3,350		599	37,313	7·4	8·9
6,760	1,902	15,173	42,126		552,508	10·3	2·7
4,730	1,610	12,165	14,046		393,585	6·6	3·1
605	244	1,074	1,643		72,145	3·7	1·5
2,969	1,516	6,587	6,946		145,359	9·3	4·5
1,754	761	4,257		1,027	57,544	5·6	7·5
2,490	1,287	6,636	2,038		87,842	10·0	7·5
3,320	1,209	7,393	7,289		111,648	13·0	6·6
1,326	220	2,601	3,739		152,513	4·1	1·7
1,581	654	4,306	443		76,080	6·2	5·7
2,005	422	4,025	5,452		127,989	7·4	3·1
1,359	633	3,196	3,630		93,720	7·2	3·4
808	149	1,749	2,502		68,866	6·1	2·5
1,052	31	1,511	5,160		176,235	3·8	0·8
3,947	1,221	8,650	8,792		284,508	6·1	3·0
487	36	684	3,594		56,875	7·4	0·1
1,048	232	1,982	3,883		60,051	9·7	3·3
940	142	1,560	2,188		57,403	6·4	2·6
959	186	1,892	2,110		59,553	6·7	3·2
1,453	285	2,701	4,728		124,841	5·9	2·1
705	165	1,456	2,682		59,402	6·9	2·3
443	97	987	1,857		56,295	5·0	1·7
1,553	114	2,236	3,002		128,953	4·0	1·7
1,286	661	3,239	2,386		164,332	3·4	1·9
1,835	847	4,529		579	40,354	9·7	11·2
2,157	1,238	5,633		1,507	60,343	6·8	9·3